

EXHIBIT B-3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:
LEHMAN BROTHERS
HOLDINGS, INC., et al.,
Debtors

Case No. 08-13555
Chapter 11
Jointly Administered

**NOTICE AND EVIDENCE OF TRANSFER OF
CLAIM PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that a **\$585,396.43** ownership interest in the claim set forth below (the "Transferred Claim"), of Paulson Enhanced Ltd. ("Assignor") filed as an original or amended Proof of Claim against the Debtor(s):

Proof of Claim Amount (allowed)	Proof of Claim No.
\$585,396.43	22860

has been transferred and assigned to Citigroup Financial Products Inc. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of a **\$585,396.43** ownership interest in the claim and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Transferred Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Transferred Claim to the Assignee.

**ASSIGNOR: PAULSON ENHANCED
LTD.**

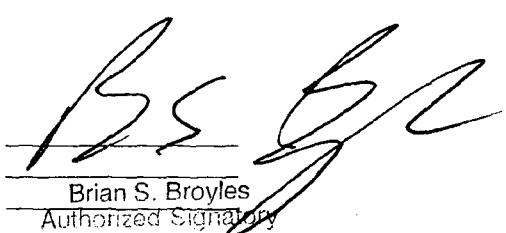
Address: 1251 Avenue of the Americas
50th Floor
New York, NY 10020
Tel: 212-956-2221
Fax: 212-977-9505

Signature: _____
Name: _____
Title: _____
Date: _____

**ASSIGNEE: CITIGROUP FINANCIAL
PRODUCTS INC.**

Address: 1615 Brett Road, Bldg 3
New Castle, DE 19720

Signature: _____
Name: _____
Title: _____
Date: _____


Brian S. Broyles
Authorized Signatory

August 14, 2014

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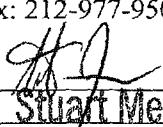
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Stuart Merzer

Authorized Signatory

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